

Number	Effective	Title	Owner
V-2	7-02	Inventory Procedures	Senior Buyer

## **1.0 INVENTORY PROCEDURES:**

### **1.1 General**

State law requires that certain items of property be maintained on an inventory by the individual State agencies. Such inventoriable items will be assigned a FAS (Fixed Asset System) number, and will be accounted for until such time as the State Board of Examiners approves the item for public sale or scrapping, or the Idaho Parks and Recreation Senior Buyer is notified of loss, or the State Administrator of Purchasing approves trade-in of the item.

## **2.0 PARKS AND RECREATION INVENTORY PROPERTY IS DEFINED:**

2.1 Items of property costing over \$1000 that are required to accomplish day-to-day operations, such as, but not limited to:

- a) Motorized Equipment
- b) Trailers, motorcycles, etc. that require licenses, even if valued at less than \$1,000.
- c) Office Machines and Furniture
- d) Large Hand Tools
- e) Equipment Attachments
- f) Data Processing Equipment

\*The Senior Buyer will make a determination as to inclusion of an item in the Inventory System. Program Managers or the Department Director may direct the inclusion of any item of property into the Department inventory for management purposes (cameras, radios, hand tools, etc.).

2.2 Does Not Include:

- a) Consumable items - fuels, pencils, paper, twine, hardware, etc.
- b) Low cost items: small hand tools, measuring tapes, staplers, etc.
- c) Short life items - any item with a use expectancy of less than two years.
- d) Installed items - hot water heaters, camp grills, central heating systems, or air conditioning systems. Note: Such items may need to be included on the FAS inventory as an improvement to real property. Consult with Senior Buyer on such items.
- e) Component items - starters, generators, blowers, etc., which are an integral part of an item of equipment.

- f) Computer software

### **3.0 RESPONSIBILITY OF INVENTORY:**

An inventory property custodian is the individual charged with the responsibility of inventory property under his/her activity or function, i.e., Park Managers, Region Supervisors, Bureau Chiefs, etc. Responsibility includes maintaining a current listing of status and location for all property charged to the activity. Loss or damage to department property traceable to negligence may require monetary reimbursement to the IDPR, State of Idaho, by the negligent person. Individual custodians are responsible for initiating all requests related to the IDPR inventory system.

- 3.1 The Senior Buyer is responsible for the overall daily administration of the IDPR Central Inventory System. This includes numbering real property and personal property and ensuring that all disposal/transfer forms are completed and approved properly. The Senior Buyer or Internal Auditor has audit responsibility of the IDPR Central Inventory System and will conduct audits.

### **4.0 ENTRY OF ITEM INTO IDPR INVENTORY RECORD:**

- 4.1 When determined by the senior buyer, or when directed that an item should be included in the department inventory, the Senior Buyer will enter this item on the inventory system. The following information will be recorded for each item:

- a) Status (Purchase or Lease)
- b) Fund (Funding Source)
- c) Program Code
- d) State Tag Number
- e) Building Number
- f) Product Class Code
- g) Product Description
- h) Manufacturer/Serial Number
- i) Date Acquired
- j) Original Cost
- k) Replacement Cost
- l) Insurance Coverage Status
- m) Comments
- n) License number of vehicles and trailers that are licensed.

### **5.0 DISPOSAL OF INVENTORY PROPERTY:**

- 5.1 Transfer of Department Property

- 5.1.1 When an inventory item is permanently transferred between property custodians, the following action will be taken:

- a) The releasing property custodian will complete a Disposal/Transfer Request Form IDPR 30 – 45 Sections I and II,

and sign the form in the left-hand side of Section II.

- b) The receiving custodian signs the form in the right-hand side of Section II. In the event the receiving custodian is not available to sign, then the individual responsible for transporting the property will sign for the receiving custodian.
- c) Receiving custodian forwards completed [IDPR Form 30 - 45](#) to the Senior Buyer.
- d) Upon receipt of completed Disposal/Transfer Request, the Senior Buyer completes and approves Section IV and distributes form copies:
  - Original - to buyer.
  - Photocopies - one each to releasing and receiving custodians.
  - Or transferring custodian may notify the [Senior Buyer by e-mail](#), with e-mail copy to new custodian.

## 5.2 Deletion of an item from the department inventory

### 5.2.1 Lost/Stolen or Damaged Items:

- The property custodian will prepare [IDPR Form PAR 50.30](#) (Accident/Incident Report) and [IDPR Form PUR 30 – 45](#) (Disposal/Transfer Request). CUSTODIAN COMPLETES Sections I and III on the 30 - 45 form and forwards to his/her supervisor along with the completed Accident/Incident Report form. Custodian retains one copy of each form for the record.
- The supervisor will make any comments he desires on the Incident Report. He will retain one (1) copy of the Incident Report for his/her files, and forward the original, along with the Disposal/Transfer Request, to the director through the chain of command.
- The Director notes action desired on the Incident Report and forwards a photocopy to the Senior Buyer along with the original Disposal/Transfer form. The Senior Buyer removes lost/stolen items from FAS inventory.

### 5.2.2 Other Items - to be junked, used for trade-in or public sale, or items not economically usable, or no longer usable due to wear.

- A piece of equipment may not be “cannibalized” without prior approval from the Board of Examiners through the Senior Buyer.
- Same steps as 5.1 except the Incident Report form is not required.

- On receipt of action, senior buyer will indicate disposal instruction on Disposal Request form and distribute:  
Disposal Request - original to senior buyer  
Photocopy to property custodian

- 5.2.3 Revised State Board of Examiners guidelines for the disposal and sale of surplus property, effective September 11, 2001 (see copy attached) describes three classifications of surplus personal property:
- Nominal Value Surplus Property
  - Less than \$5,000 value Surplus Property
  - \$5,000 or more value Surplus Property

For further information, read the attached copy of the Board of Examiners policy, and consult with the IDPR Senior Buyer.

## **6.0 IDPR INVENTORIES:**

- 6.1 Senior Buyer will initiate and forward two copies of an inventory listing for each activity to the responsible property custodian by January 15 of each year.
- 6.1.1 Upon receipt of the listing, the property custodian will physically verify the existence of the property, and will initiate Accident/Incident Reports (IDPR PAR 50.30) for shortages. It will be the responsibility of the custodian to verify that all items of descriptive information are correct. Note: Items cannot be deleted by crossing them out on the listing. Custodian will complete physical inventory no later than March 1. Custodian will sign both inventory listing copies to indicate completion and return one signed inventory listing to the Senior Buyer, along with any Incident Report forms, Disposal/Transfer Requests, and shortages. Incident Report and Disposal/Transfer forms will be handled separately using guidelines indicated earlier. Senior Buyer will make any changes necessary on the inventory list for each custodian.
- 6.2 The Internal Auditor or Senior Buyer will personally make a physical inventory of selected programs. The inventory listing for a program, as modified by custodian, will be used to conduct the physical inventory. Selection of programs will be done so that all sites are inventoried within no more than a three-year period.

## **7.0 CHANGE OF PROPERTY CUSTODIANS RESPONSIBLE IDPR PROPERTY:**

Before a property custodian is relieved from his/her responsibilities, he/she must account for all inventory items under his charge.

- 7.1 When there is a change in property custodians, the senior buyer will provide two copies of the current property listing for the activity incurring the change. The

property custodian and his successor will jointly conduct a physical inventory of items. At the conclusion of the inventory, the custodian and his/her successor will both sign the copies of the listing, returning one copy to the senior buyer. If necessary, property custodian will initiate all Accident/Incident Reports and Disposal/Transfer Requests for shortages.

Note: Discrepancies and shortages must be clearly noted. If inventory listing is accepted AS IS by successor, all liabilities for missing equipment are also accepted.

Disbursement of final paycheck may be delayed if the property custodian is leaving IDPR employment and has not properly accomplished these procedures.

- 7.2 If a situation arises where a successor is not available to accept inventory property, the region supervisor and property custodian will jointly accomplish a physical inventory. The region supervisor will accept the responsibility for the property on hand. The releasing custodian will complete all Incident Reports for shortages. Upon completion, Region Supervisor and property custodian will approve all listing copies, and the Region Supervisor will retain a copy of all document, and forward one copy to the Senior Buyer.
- 7.3 At such time as the successor is available to assume responsibility for the activity, he/she and the region supervisor will conduct a joint inventory, approve all listing copies, and return one copy to the senior buyer. Remaining copies will be retained by the new property custodian and the Region Supervisor.

## **8.0 FORMS:**

Forms specified by this directive may be obtained by contacting Boise Administration.

[Disposal/Transfer Request \(IDPR FORM 30 - 45\)](#)  
[Accident/Incident Report \(IDPR FORM PAR 50.30\)](#)

- 9.0 The Secretary, State Board of Examiners (State Controller) has promulgated revised guidelines for disposal and sale of state surplus personal property, which are effective September 11, 2001. The Secretary of the State Board of Examiners from time to time promulgates revised guidelines for disposal and sale of the latest surplus personal property. A copy of the latest version of such guidelines may be obtained from the Senior Buyer, or may be found on the State Controller's website ([www.sco.state.id.us](http://www.sco.state.id.us)), and a copy is attached to this policy.